

# OFFICIAL GAZETTE

## GOVERNMENT OF GOA

### EXTRAORDINARY

### No. 6

#### GOVERNMENT OF GOA

Department of Law and Judiciary

Legal Affairs Division

#### Notification

7/20/2001-LA

The Goa Entertainment Tax (Second Amendment) Act, 2001 (Goa Act 21 of 2001), which has been passed by the Legislative Assembly of Goa on 29-03-2001 and assented to by the Governor of Goa on 30-03-2001, is hereby published for the general information of the public.

S. G. Marathe, Under Secretary (Drafting).

Panaji, 31st March, 2001

The Goa Entertainment Tax (Second Amendment) Act, 2001

(Goa Act 21 of 2001) [30-3-2001]

AN

ACT

*further to amend the Goa Entertainment Tax Act, 1964 (Act 2 of 1964).*

BE it enacted by the Legislative Assembly of Goa in the Fifty-second Year of the Republic of India as follows:—

1. *Short title and commencement.*— (1) This Act may be called the Goa Entertainment Tax (Second Amendment) Act, 2001.

(2) It shall come into force with effect from 1-4-2001.

2. *Amendment of section 2.*— In section 2 of the Goa Entertainment Tax Act, 1964 (Act 2 of 1964) (hereinafter referred to as the "principal Act"),—

(i) after clause (a), the following clauses shall be inserted, namely:—

"(aa) 'antennae' means an apparatus which receives television signals that enables viewers to tune into transmission including national or international satellite transmission or moving pictures or series of pictures, by means of transmission of television signals by wire where subscriber's television sets at the residential or non-residential places are linked by metallic co-axial or optic fibre cable to a central system, called headend;

(aaa) 'cable television' means a system organized for exhibition of films or moving pictures or series of pictures by means of transmission of television signals by wire where subscriber's television set is linked by metallic co-axial cable or optic fibre cable to a central system called the 'headend' and, by using a video cassette or disc or both, recorder or player or similar such apparatus on which pre-recorded video cassettes or disc or both are played or replayed and the films or moving pictures or series of pictures which are viewed and heard on television receiving set at a residential or a non-residential place of a connection holder;"

(ii) for clause (d), the following shall be substituted, namely:—

"(d) 'entertainment' with all its grammatical variations and cognate expressions means,—

(1) cinematograph show including video shows to which persons are admitted on payment or exhibition of films or moving pictures which are viewed and heard on the television receiving set,

with the aid of any type of antennae with the cable network attached to it or cable television for which persons are required to make payment by way of contribution or subscription or installation and connection charges or any other charges collected in any manner whatsoever;

(2) any amusement, river/boat cruise/casinos of all kinds, cyber café, pool parlour, exhibition or performance or pageant or game, sport, whether outdoor or indoor, to which persons are admitted on payment; ”;

(iii) after clause (f), the following clause shall be inserted, namely:—

“(ff) ‘place of entertainment’ means a place where the entertainment is held and includes the operating office and the place from where the entertainment is provided by means of cable connections from any type of antennae with the cable network attached to it or cable television and such other place where account and other documents connected with the entertainment are kept;”;

(iv) for clause (h), the following shall be substituted, namely:—

“(h) ‘proprietor’ in relation to any entertainment includes any person responsible for, or for the time being in charge of, the management thereof and any person conducting, organizing, sponsoring or patronizing any such entertainments;”;

(v) after clause (j), the following shall be inserted, namely:—

“(k) ‘Schedule’ means the Schedule appended to this Act.”.

3. *Insertion of new sections 3E and 3F.*— After section 3D of the principal Act, the following sections shall be inserted, namely:—

“3E. Special provisions in respect of certain entertainments.—

(1) Notwithstanding anything contained in section 3 and subject to such rules as may be prescribed, there shall be levied and paid entertainment tax at the following rates in case of entertainment provided by way of cyber café and pool parlour and/or with the aid of antennae or cable television to a connection holder on payment of any contribution or subscription or installation and connection charges or any other charges collected in any manner whatsoever, namely:—

- |   |  |
|---|--|
| (i) Providing entertainment through antennae and cable television or antennae | Twenty rupees per month per connection                     |
| (ii) Providing entertainment through cable television exclusively             | Fifteen rupees per month per connection                    |
| (iii) Providing entertainment by way of cyber café and pool parlour           | Five paise in a rupee of the amount charged for admission. |

(2) (a) No person shall operate a cable television network and/or operate cyber café and pool parlour unless he is registered under this Act:

Provided that a person operating a cable television network, cyber café and pool parlour, immediately before the commencement of this Act, may continue to do so for a period of sixty days from such commencement; and if he has made an application for registration as a proprietor within the said period of sixty days, he may continue such operation till he is registered under this Act or till the registering authority refuses to grant registration to him.

(b) Every person required by clause (a) of sub-section (2) to be registered under this Act shall make an application in this behalf to the prescribed authority in the prescribed manner on payment of fees specified in the Schedule.

(c) If the prescribed authority is satisfied that the application for registration is in order, he shall, in accordance with such rules as may be prescribed, register the applicant and grant him a certificate of registration in the prescribed form and such certificate shall specify his place of business and the area of his operation.

(d) The prescribed authority may, from time to time, amend any certificate of registration in accordance with information furnished by the cable operator or proprietor.

(e) The Commissioner may, for good and sufficient reasons, demand from the cable operator or proprietor who has applied for registration under this Act, reasonable security for proper payment of tax payable by him under this Act.

(f) The Commissioner may, for good and sufficient cause, forfeit the whole or any part of the security obtained under clause (e).

(g) Every application for renewal of registra-

tion shall be made in the prescribed form and in the prescribed manner on payment of charges specified in the Schedule within thirty days from the commencement of the financial year. Provisions of this Act relating to registration shall, *mutatis mutandis*, apply for renewal of registration also:

Provided that no order shall be passed under clause (f) without giving the concerned cable operator or proprietor an opportunity of being heard.

3F. *Composition of tax payable under section 3E.*— In lieu of tax payable under section 3E, on entertainment provided through antennae and cable television or antennae or cable television exclusively, the cable operator or the proprietor may, at his option and subject to such conditions and in such manner as may be prescribed, pay a tax, by way of composition, with respect to entertainment provided calculated at 75% of the amount of tax payable as per rates provided under sub-section (1) of section 3E.

N.B. For the purpose of working out the composition amount, maximum number of connections provided at any time during the previous year shall be taken into account."

4. *Amendment of section 14.*— In section 14 of the principal Act, for sub-section (1), the following shall be substituted, namely:-

"(1) The Government may, by notification in the Official Gazette, make rules generally to carry out the purposes of this Act."

5. *Insertion of Schedule.*— After section 16 of the principal Act, the following Schedule shall be inserted, namely:—

"SCHEDULE  
(See section 3E)

Registration/Renewal Charges under the Goa Entertainment Tax Act, 1964 (Act 2 of 1964)

<u>Category of dealers/ /Proprietor/Person</u>	<u>Amount of Registration charges/ /Renewal charges</u>
(1) Cable television and/or Antennae operators having 100 or less than 100 connections.	Rs.1000/-
(2) Cable television and/or Antennae operators having more than 100 but less than 500 connections.	Rs.2000/-

<u>Category of dealers/ /Proprietor/Person</u>	<u>Amount of Registration charges/ /Renewal charges</u>
(3) Cable television and/or Antennae operators having 500 or more than 500 connections.	Rs.5000/-
(4) Cyber café and pool parlour in municipal areas.	Rs.5000/-
(5) Cyber café and pool parlour in any other area.	Rs.2000/-
(6) Any other dealer/proprietor/ /person liable for registration under the Act and not covered under Sr. Nos. (1) to (5) above.	Rs.1000/-."

Secretariat Annexe,  
Panaji.

V. P. SHETYE,  
Secretary to the Government  
of Goa

Dated : 31-3-2001. Law Department (Legal Affairs).

**Notification**

7/21/2001-LA

The Goa Tax on Luxuries (Second Amendment) Act, 2001 (Goa Act 22 of 2001), which has been passed by the Legislative Assembly of Goa on 29-03-2001 and assented to by the Governor of Goa on 30-03-2001, is hereby published for the general information of the public.

S. G. Marathe, Under Secretary (Drafting).

Panaji, 31st March, 2001

**The Goa Tax on Luxuries (Second  
Amendment) Act, 2001**

(Goa Act 22 of 2001) [30-3-2001]

AN

ACT

further to amend the Goa Tax on Luxuries Act, 1988 (Goa Act No. 17 of 1988).

BE it enacted by the Legislative Assembly of Goa in the Fifty-second Year of the Republic of India as follows.—

1. *Short title and commencement.*— (1) This Act may be called the Goa Tax on Luxuries (Second Amendment) Act, 2001.

(2) It shall come into force with effect from 1-4-2001.

2. *Amendment of section 2.*— i) In section 2 of the Goa Tax on Luxuries Act, 1988 (Goa Act 17 of 1988) (hereinafter called the 'principal Act'),—

(1) The existing clause (a) shall be renumbered as (aa) and before clause (aa) so renumbered, the following clause shall be inserted, namely:—

"(a) 'accommodation provided for commercial purpose' means a building or part of a building where accommodation is provided for holding trade fairs, exhibitions, demonstrations, sales promotions, conferences, etc., and includes open space where tents or any enclosure erected for giving on hire space for holding the activities herebefore mentioned.";

(ii) for clause (b), The following shall be substituted, namely:—

"(b) '*business*' includes.— (a) The activity of providing residential accommodation and any other services in connection with, or incidental to or ancillary to such activity of providing residential accommodation by a hotelier for monetary consideration;

(b) The activity of providing, stocking, wending, distributing or supplying of luxuries;

(c) The activity of providing accommodation for commercial purpose, such as, for holding trade fairs, exhibitions, demonstrations, sales promotions, conferences, etc., for monetary consideration.";

(iii) for existing clause (f), the following shall be substituted, namely:—

"(f) 'luxury provided in a hotel' means accommodation and other services provided in a hotel, including air conditioning, telephone, television, radio, music entertainment, extra beds and the like, but does not include the supply of food and drinks.";

(iv) for existing clause (h), the following shall be substituted, namely:—

"(h) 'place of business' includes an office, or any other place which a hotelier or proprietor or stockist uses for the purpose of his business or where he keeps his books of accounts;

(v) after clause (i), the following clause shall be inserted, namely:—

"(ii) 'proprietor' in relation to accommodation provided for commercial purpose includes the person who for the time being is in-charge of the management of the building or part of the building or tent or enclosure, as the case may be,"

(vi) for existing clause (n), the following shall be substituted, namely:—

"(n) 'tax' means the tax levied on luxuries provided in a hotel or for accommodation provided for commercial purpose and on other luxuries provided under this Act";

(vii) for existing clause (p), the following shall be substituted, namely:—

"(p) 'turnover of receipts' means, the aggregate of the amounts of monetary consideration received or receivable by a hotelier or by his agent in respect of luxuries provided in a hotel during a given period and includes the aggregate of amount of monetary consideration received or receivable by the proprietor for accommodation provided for commercial purpose".

3. *Amendment of section 5.* — In section 5 of the principal Act, for sub-section (4), the following shall be substituted, namely:—

"(4). where luxury provided in a hotel to any person (not being an employee of the hotel) is not charged at all, nevertheless there shall be levied and collected a tax on such luxury at one fourth of the rates specified in sub-section (2), as if full charges for such luxuries were paid to the hotelier.".

4. *Insertion of new section 5B.*—

After section 5A of the principal Act, the following section shall be inserted, namely:—

" 5B. *Levy of tax on accommodation provided for commercial purposes.*— Subject to the provisions of this Act there shall be levied and collected a tax at the rate of 12 per cent on the turnover of receipts of the proprietor or rupees two hundred and fifty per day, whichever is higher, for accommodation provided for commercial purposes.".

5. *Amendment of section 9.*— In section 9 of the principal Act, for sub-section (1) and (2), the following shall be substituted, namely:—

"(1) No hotelier or proprietor or stockist liable to pay the tax under section 5 or under section 5A or under section 5B or under sub-section (6) of section 8 shall provide accommodation or other luxuries by way of business, unless he possesses a valid certificate of registration as provided by this Act:

Provided that, it shall be lawful for the hotelier or proprietor or stockist to provide or continue to provide accommodation or other luxuries by way of business, if he has applied for registration within the time provided under sub-section (2).

(2) Every hotelier or proprietor or stockist required to possess a certificate of registration shall apply in the prescribed form on payment of fees specified in Schedule II appended hereto, to the Commissioner within 30 days from the date on which he first becomes liable to pay the tax."

6. *Insertion of new section 9A.*— After section 9 of the principal Act, the following section shall be inserted, namely:—

"9A. *Renewal of Registration Certificate.*— Every hotelier or proprietor or stockist liable for registration under this Act, shall have to get his registration certificate renewed every year on payment of charges specified in Schedule II appended hereto."

7. *Amendment of section 37.*— In sub-section (5) of section 37 of the principal Act, after clause (a), the following clause shall be inserted, namely:—

"(aa) carries on the business without his registration certificate being renewed in wilful contravention of section 9A;"

8. *Amendment of section 45.*— In section 45 of the principal Act, sub-section (3) thereof shall be omitted.

9. *Substitution of the expression "hotelier or stockist".*— In the principal Act, for the expression "hotelier or stockist", wherever it occurs except in section 5, the expression hotelier or proprietor or stockist, as the case may be, shall be substituted.

10. *Substitution of the expression 'Luxuries provided in a hotel and on other luxuries'.*— In the principal Act, for the expression "luxuries provided in a hotel and on other luxuries", wherever it occurs except in section 5, 6, 7 and 8, the expression "luxuries provided in a hotel or for accommodation provided for commercial purposes and other luxuries, as the case may be" shall be substituted.

11. *Insertion of new Schedule.*— After existing Schedule in the principal Act, the following Schedule shall be inserted, namely:—

"SCHEDULE II

(See sections 9 (2) and 9A)

Category of hoteliers	Amount of registration charges/renewal charges
1	2
(1) For hotels having upto 4 rooms including rent back accommodation, tourist home and any other accommodation required to be covered under the Goa Registration of Tourist Trade Act, 1982.	Rs.200/-
(2) For hotels having rooms in excess of 4 but below 60 including rent back accommodation, tourist home and any other accommodation required to be covered under the Goa Registration of Tourist Trade Act, 1982.	Rs 200/- plus Rs.10/- per room
(3) For hotels having 60 rooms and above including rent back accommodation, tourist home and any other accommodation required to be covered under the Goa Registration of Tourist Trade Act, 1982.	Rs. 800/- plus Rs.20/- per room
<i>Stockist and Others</i>	
Stockist and others liable under the Act.	Rs.1000/-."

Secretariat Annexe,  
Panaji.

V. P. SHETYE,  
Secretary to the Government  
of Goa

Dated : 31-3-2001. Law Department (Legal Affairs).

**Notification**

7/22/2001-LA

The Goa Sales Tax (Amendment) Act, 2001 (Goa Act 23 of 2001), which has been passed by the Legislative Assembly of Goa on 29-3-2001, and assented to by the Governor of Goa on 30-3-2001, is hereby published for the general information of the public.

S. G. Marathe, Under Secretary (Drafting).

Panaji, 31st March, 2001.

**The Goa Sales Tax (Amendment) Act, 2001**

(Goa Act 23 of 2001) [30-3-2001]

AN

ACT

further to amend the Goa Sales Tax Act, 1964 (Act 4 of 1964).

BE it enacted by the Legislative Assembly of Goa in the Fifty-second Year of the Republic of India as follows:-

1. *Short title and commencement.*— (1) This Act may be called the Goa Sales Tax (Amendment) Act, 2001.

(2) It shall come into force with effect from 1-4-2001.

2. *Amendment of section 2.*— In section 2 of the Goa Sales Tax Act, 1964 (Act 4 of 1964) (hereinafter referred to as the "principal Act"),— for clause (aaaa), the following clause shall be substituted, namely:—

"(aaaa). 'Commissioner' means the Commissioner of Sales Tax appointed under sub-section (1) of section 3 and includes Additional Commissioner of Sales Tax;";

(ii) after clause (aaaaaaaa), the following clause shall be inserted, namely:—

"(aaaaaaaa). 'coastal village' means the village or part of the village as specified in the Thirty First Schedule and shall include such other village as may be notified by the Government, from time to time;";

(iii) the existing clause (ee) shall be re-numbered as clause (eee) thereof and before clause (eee) as so re-numbered, the following clause shall be inserted, namely:—

" (ee) 'hotel' means and includes any eating house, restaurant, refreshment room or boarding establishment which is not a shop or establishment conducted primarily for sale of sweetmeats, confectionery, cakes, biscuits, and pastries;".

3. *Amendment of section 4.*— In section 4 of the principal Act, for sub-sections (2), (3) and (4), the following shall be substituted, namely:—

"(2) Every dealer to whom sub-section (1) does not apply, shall, if his gross turnover during the previous year or during the current year exceeds Rs.30,000/- or the dealer holds stock of Rs. 50,000/- at any time during the current year, be liable to pay tax under this Act, on all sales effected from the first day of the current year or after the date on which the specified limit of gross turnover or stock exceeds, as the case may be:

Provided that the non-resident dealer or casual trader shall be liable to pay tax on all sales effected by him in course of business.

(3) Every dealer who has become liable to pay tax under this Act shall continue to be so liable until the expiry of three consecutive years and for such further period as may be specified by the Commissioner and after the date of such expiry of this later period, his liability to pay tax shall cease. In respect of casual trader or non-resident dealer, however, liability to pay tax under this Act shall cease on expiry of the year in which he has been granted registration unless he continues to be in business.

(4) Every dealer whose liability to pay tax under this Act has ceased under the provisions of sub-section (3), shall, if his gross turnover calculated from the commencement of any year again exceeds the specified limit under sub-section (2) at any time within such year, be liable to pay such tax after the date on which his gross turnover again exceeds such specified limit.";

(ii) sub-section (5) shall be omitted.

4. *Omission of section 5.*— Section 5 of the principal Act shall be omitted.

5. *Amendment of section 7A.*— For section 7A of the principal Act, the following shall be substituted, namely:—

"7A. *Levy of additional tax.*— (1) There shall be levied and collected from every dealer liable to pay tax under this Act whose gross turnover of sales on petroleum products exceeds fifteen crores of rupees in a year, an additional tax at the rate of twenty five paise in the rupee on the sales tax payable by such dealer for that year under this Act.

(2) Notwithstanding anything contained in this section, no dealer shall be entitled to collect any sum by way of additional tax payable by him under this section.

(3) The provisions of this Act and the rules made thereunder shall, so far as may be, apply in relation to the additional tax as they apply in relation to the tax payable under this Act."

6. *Insertion of new section 7B.*— After section 7A of the principal Act, the following section shall be inserted, namely:—

"7B. *Levy of surcharge.*— (1) The tax payable under section 7 shall be increased by the surcharge calculated at the rate of five paise of such tax:

Provided that no surcharge shall be payable on petroleum products sold by dealers liable for additional tax under section 7A of this Act and on declared goods specified under section 14 of the Central Sales Tax Act, 1956 (Central Act 74 of 1956).

(2) The provisions of this Act and the rules made thereunder including those relating to refund of or exemption from tax shall, so far as may be, apply in relation to the levy, assessment and collection of surcharge payable under sub-section (1) as they apply in relation to the levy, assessment, and collection of sales tax under this Act."

7. *Amendment of section 11.*— In section 11 of the principal Act, for sub-sections (1) and (2), the following shall be substituted, namely:—

"(1) No dealer shall, while being liable to pay tax under section 4 or section 6 or sub-section (6) of section 24 of the Act, carry on business as a

dealer unless, he has filed an application in accordance with sub-section (2) or has been registered and possesses a registration certificate under this Act.

However, in respect of dealers having annual gross turnover not exceeding rupees three lakhs, receipted copy of the challan towards payment of charges for registration or renewal shall be treated as registration certificate and such dealer shall not be subjected to registration procedure as provided hereafter unless he voluntarily seeks such registration.

(2) Every dealer required under sub-section (1) to be registered shall make an application in this behalf in the prescribed manner and within thirty days from the date of accruing of liability to pay tax under this Act to the prescribed authority on payment of fees specified in the Thirtieth Schedule.

8. *Insertion of new section 11A.*— After section 11 of the principal Act, the following section shall be inserted, namely:—

"11A. *Renewal of registration certificate.*— No dealer registered under section 11, shall carry on business unless he renews his registration certificate on payment of charges specified in the Thirtieth Schedule within sixty days from the commencement of the year to which renewal applies."

9. *Omission of sections 12 and 14.*— Sections 12 and 14 of the principal Act shall be omitted.

10. *Amendment of section 15.*— In sub-section (7) of section 15 of the principal Act, in clause (b), for the existing proviso, the following proviso shall be substituted, namely:—

"Provided that, notwithstanding anything contained in this Act and in the rules made thereunder, but subject to such conditions as the Government or the Commissioner, as the case may be, if it or he thinks fit, may by general or special order specify, where the dealer to whom incentive by way of 50% subsidy and 50% tax payment scheme has been granted by virtue of eligibility certificate, and when 50% portion

representing tax payable under the Act has been deposited in accordance with the provisions of this Act and the rules made thereunder, the remaining 50% of such tax shall be deemed to have been paid."

11. *Insertion of new section 17B.*— After section 17A of the principal Act, the following section shall be inserted, namely:—

"17B. *Change in the rate of interest for delayed payment of tax and other dues.*— The rate of interest for delayed payment of tax and other dues by the dealer, wherever provided for under this Act, shall be calculated at 15% per annum.

*Explanation:*— For the purpose of calculation of interest payable, part of the month, if any, shall be treated as full calendar month."

12. *Insertion of new section 29A.*— After section 29 of the principal Act, the following section shall be inserted, namely:—

"29A. *Appearance before any authority in proceeding.*— Any person who is entitled to appear before any authority, other than the High Court or Tribunal, in connection with any proceeding under this Act may be represented before such authority,—

(a) by his relative or a person regularly employed by him, if such relative or person is duly authorized by him in writing in this behalf;

(b) by a legal practitioner; or

(c) subject to such conditions as may be prescribed, by an Accountant, or by a person enrolled in the prescribed manner as a Sales Tax practitioner by the Commissioner and duly authorized by the person whom he represents."

13. *Amendment of section 30.*— In sub-section (1) of section 30 of the principal Act,—

(i) after clause (aa), the following clause shall be inserted, namely:—

"(aaa). carries on business as dealer in contravention of section 11A; or";

(ii) in clause (k) for the figures and word "11, 12 and 13", the figures and word "11 and 13" shall be substituted.

14. *Substitution of Sixth Schedule.*— For the existing Sixth Schedule to the principal Act, the following Schedule shall be substituted, namely:—

#### "THE SIXTH SCHEDULE

[See clause (v) of sub-section (1) of section 7]

Sales of cooked food and non-alcoholic drinks served or sold or supplied for consumption at or outside any hotel including bar and restaurant shall be taxed at the following rates:—

Sr. No.	Category of dealers	Rate of tax applicable
1.	Hotels including bar and restaurants in 'A' grade municipal area or coastal villages, having air conditioning, partly or wholly, or restaurant attached to hotels classified as 'A' grade, 'B' grade under the Goa, Daman and Diu Registration of Tourist Trade Act, 1982 (Act 10 of 1982).	10% of sale of cooked and non alcoholic drinks
2.	Hotels including bar and restaurants located in 'A' grade municipal area or coastal villages, without air condition and restaurant in any other municipal area other than those attached to hotels classified as 'A' or 'B' grade under Goa, Daman and Diu Registration of Tourist Trade Act, 1982 (Act 10 of 1982).	2% of sale of cooked and non alcoholic drinks
3.	Hotels including bar and restaurants not covered under Sr. Nos. (1) and (2) above having annual turnover of Rs. 3 lakhs and above.	1% of sale of cooked food and non alcoholic drinks
4.	Any other hotels including bar and restaurants having turnover below rupees 3 lakhs per annum.	Exempted from payment of sales tax

*N.B.* For computing turnover of Rs. 3 lakhs for the purposes of items at Sr. Nos. (3) and (4) above, entire turnover of hotels including bar and restaurants shall be taken into account.

15. *Insertion of new Schedules.*— After the Twenty-Ninth Schedule appended to the princi-



pal Act, following Schedules shall be inserted, namely:—

**"THE THIRTIETH SCHEDULE**

**Registration/Renewal Charges under the Goa Sales Tax Act, 1964 (Act 2 of 1964)**

[See section 11(2) and 11A]

Category of dealers	Amount of Registration charges/renewal charges
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**(I) Special Category**

(1) Petrol pumps and dealers primarily in petroleum products.	Rs. 2000/-
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(2) Dealers primarily in cooking gas (LPG)	Rs. 2000/-
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**(II) Hotels, Bar and Restaurants**

(1) Hotels including Bar and restaurants in 'A' grade municipal area or coastal villages, having air conditioning, partly or wholly, or restaurant attached to hotels classified as 'A' grade/'B' grade under the Goa, Daman and Diu Registration of Tourist Trade Act, 1982 (Act 10 of 1982).	Rs. 25,000/-
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(2) Hotels including bar and restaurants located in 'A' grade municipal area or coastal villages, without air condition and restaurant in any other municipal area other than those attached to hotels classified as 'A' or 'B' grade under the Goa, Daman and Diu Registration of Tourist Trade Act, 1982 (Act 10 of 1982).	Rs. 10,000/-
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(3) Hotels including bar and restaurants not covered under Sr.Nos. (1) and (2) above having annual turnover of Rs. 3 lakhs and above.	Rs. 5,000/-
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(4) Any other hotels including bar and restaurants having turnover below Rs. 3 lakhs per annum.	Rs. 500/-
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**(III) Other dealers**

(1) Turnover limit – Rs.30000/- to Rs. 1 lakh	Rs. 250/-
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(2) Above Rs. 1 lakh but below Rs. 3 lakhs	Rs. 500/-
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(3) Above Rs. 3 lakhs but below Rs.10 lakhs	Rs. 1000/-
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(4) Above Rs. 10 lakhs but below Rs.40 lakhs	Rs. 2000/-
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(5) Above Rs. 40 lakhs but below Rs. 100 lakhs	Rs. 4000/-
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(6) Above Rs.100 lakhs but below Rs. 5 crores	Rs. 6000/-
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(7) Above Rs. 5 crores but below Rs. 20 crores	Rs. 25000/-
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(8) In excess of Rs. 20 crores	Rs. 50000/-
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**THE THIRTY-FIRST SCHEDULE**

(See section 2)

**LIST OF COASTAL VILLAGES**

- (1) Sinquerim
- (2) Calangute
- (3) Candolim
- (4) Baga
- (5) Arpora
- (6) Vagator
- (7) Anjuna
- (8) Tiracol
- (9) Bambolim
- (10) Arambol
- (11) Assagao
- (12) Reis-Magos(Verem)
- (13) Nerul
- (14) Varca
- (15) Majorda
- (16) Cavelossim
- (17) Bogmalo
- (18) Cansaulim
- (19) Betalbatim
- (20) Colva
- (21) Benaulim
- (22) Betul
- (23) Velim
- (24) Palolem
- (25) Cortalim
- (26) Utorda
- (27) Ponsulem."

Secretariat Annexe,  
Panaji.

Dated: 31-3-2001.

V.P. SHETYE,  
Secretary to the Government  
of Goa

Law Department (Legal Affairs)

**Notification**

7/20/2001-LA

The Goa Excise Duty (Amendment) Act, 2001 (Goa Act 20 of 2001), which has been passed by the Legislative Assembly of Goa on 29-03-2001 and assented to by the Governor of Goa on 30-03-2001, is hereby published for the general information of the public.

S. G. Marathe, Under Secretary (Drafting).

Panaji, 31st March, 2001.

**The Goa Excise Duty (Amendment) Act, 2001**

(Goa Act 20 of 2001) [30-3-2001]

AN

ACT

*further to amend the Goa, Daman and Diu Excise Duty Act, 1964.*

BE it enacted by the Legislative Assembly of Goa in the Fifty-second Year of the Republic of India as follows:—

1. *Short title and commencement.*— (1) This Act may be called the Goa Excise Duty (Amendment) Act, 2001.

(2) It shall come into force at once.

2. *Amendment of long title and preamble.*— In the Goa, Daman and Diu Excise Duty Act, 1964 (Act 5 of 1964) (hereinafter referred to as the "principal Act"),—

(i) in the long title, the figure and words, "Daman and Diu" shall be omitted;

(ii) in the preamble, for the expression "Union Territory of Goa, Daman and Diu", the expression "State of Goa" shall be substituted.

3. *Amendment of section 1.*— In section 1 of the principal Act,—

(i) in sub-section (1), the figure and words "Daman and Diu" shall be omitted;

(ii) in sub-section (2), for the expression "Union Territory of Goa, Daman and Diu", the expression "State of Goa" shall be substituted.

4. *Amendment of section 2.*— In section 2 of the principal Act,—

(i) in clause (a), after the word "porter" and before the words "and any other", the figure and words, "Keg beer" shall be inserted;

(ii) in clause (b), for the words "other vessel", the expression "other vessel/tanker" shall be substituted;

(iii) after clause (c), the following clause shall be inserted, namely:—

"(cc) 'dealer' means any person dealing in excisable articles, and foreign liquor, either for monetary consideration or gratuitously and includes, licence holders, permit holders, tenderers, bidders, toddy tappers, distributors, sale promoters, lease holders engaged in transactions of liquor, directly or indirectly;"

(iv) in clauses (dd), (j) and (o), the figure and words, "Daman and Diu", wherever they occur, shall be omitted;

(v) in clause (ff), after sub-clause (iii), the following sub-clause shall be inserted, namely:—

"(iv) 'foreign liquor';";

(vi) for clause (h), the following shall be substituted, namely:—

"(h) 'export' with its grammatical variations and cognate expressions, means to take out of the State to the rest of India or take to a place outside India;"

(vii) for clause (k), the following shall be substituted, namely:—

"(k) 'import' with its grammatical variations and cognate expressions, means to bring into the State from the rest of India or from any place outside India;"

(viii) in clause (kk), after the word and figure "rum", and before the words "milk punch", the word and figure "vodka", shall be inserted;

(ix) for clause (1), the following shall be substituted, namely:—

"(1) 'liquor' includes—

(a) spirits of wine, methylated or denatured spirits, spirits, wines, toddy, beer, fenny and

all liquids consisting of or containing alcohol, wash, other than medicinal and toilet preparations;

(b) any other intoxicating substance which the Government may, by notification, declare to be liquor for the purpose of this Act;";

(x) in clause (m), the word "includes" appearing after the word "also" and before the word "re-distillation" shall be omitted;

(xi) after clause (m), the following clause shall be inserted, namely:—

"(mm) 'molasses' means the heavy, dark coloured viscous liquid produced in the final stage of the manufacture of gur or sugar containing in solution or suspension, sugar which can be fermented, and includes the solid form of such liquid and also any product formed by the addition to such liquid or solid of any ingredient which does not substantially alter the character of such liquid or solid; but does not include any article which the Government, may, by notification, declare not to be molasses, for the purposes of this Act;";

(xii) after clause (s), the following clause shall be inserted, namely:—

"(ss) 'rules' means rules made under this Act;";

(xiii) after clause (u), the following clause shall be inserted, namely:—

"(uu) 'tap' means to prepare or manipulate the spathe or other part of any toddy producing tree with the object to abstracting toddy therefrom.

*Explanation:—* The attaching of pots shall not be necessary to constitute the act;";

(xiv) for clause (v), the following clause shall be substituted, namely:—

"(v) 'State' means the State of Goa including the space within the limits of territorial waters appertaining to it;";

(xv) for clause (x), the following clause shall be substituted, namely:—

"(x) 'transport' means to move from one place or custom station to another place within the State;";

(xvi) after clause (x), the following clauses shall be inserted, namely:—

"(y) 'wash' includes fermented wort and a dilute solution of sugar from which spirit is distilled;";

"(z) 'wort' means the liquor obtained by exhaustion of malt or grain or by the solution of saccharine matter in the process of brewing.".

5. *Amendment of section 3A.*— In section 3A of the principal Act, the existing provision shall be numbered as sub-section (1) thereof and after sub-section (1) as so numbered, the following sub-section shall be inserted, namely:—

"(2) The members of the staff performing duties by wearing the prescribed uniform shall be imparted requisite training at the police training center in consultation with the police Department.".

6. *Amendment of section 4.*— For section 4 of the principal Act, the following sections shall be substituted, namely:—

"4. *Import of excisable articles.*— (1) No excisable article shall be brought into the State from the rest of India or a place outside India except on the authority of a permit issued by the Commissioner indicating that the duty or fee, if any, imposed by or under this Act has been paid or bond has been executed for the payment thereof in the prescribed form and manner.

(2) No foreign liquor shall be imported into the State from custom stations situated outside the State except on the authority of a permit or no objection certificate issued by the Commissioner indicating that the fees or cess, if any, imposed by or under this Act has been paid.

4A *Export of excisable articles.*— No excisable article shall be exported from the State to any place within India or outside India except on the authority of a permit or no objection certificate, as the case may be, issued by the Commissioner indicating that the fees or cess, if any, imposed by or under this Act has been paid:

Provided that when the excisable articles are to be exported from the State to any place outside India, the exporter or his authorized agent shall present the excisable articles together with duplicate copy of the document

issued by the Commissioner to the Customs Collector, Border Examiner or any officer of Customs or Land Customs duly appointed by the competent authority."

7. *Amendment of sections 5, 9, 13 and 21.*— In sections 5, 9, 13 and 21 of the principal Act, for the word "Territory", wherever it occurs, the word "State" shall be substituted.

8. *Amendment of section 6.*— For section 6 of the principal Act, the following shall be substituted, namely:—

"6. REMOVAL OF EXCISABLE ARTICLES FROM BONDED WAREHOUSES OF DISTILLERIES, ETC.— No excisable article shall be removed from bonded warehouse of any distillery, brewery, winery, pot still, warehouses of licensed wholesale dealers, warehouse or other place of storage established or licensed under this Act unless the duty, fee, surcharge on duty, cess, if any, payable under this Act has been paid or unless a bond has been executed for the payment thereof in the prescribed form and manner."

9. *Amendment of section 7.*— In section 7 of the principal Act, after sub-section (2), the following sub-section shall be inserted, namely:—

"(3) A licence granted under this section shall extend to and include servants and other persons employed by the licensee and acting on his behalf."

10. *Amendment of sections 10, 15 and 42.*— In sections 10, 15 and 42 of the principal Act, for the expression "Goa, Daman and Diu", wherever it occurs, the words "the State" shall be substituted.

11. *Amendment of section 11.*— In section 11 of the principal Act, after clause (c), the following Explanation shall be inserted, namely:—

"*Explanation.*— Any warehouse authorized to be established within the licensed premises of the distillery, brewery or winery, as the case may be, shall constitute as private bonded warehouse of the said manufacturing units".

12. *Insertion of new section.*— After section 13 of the principal Act, the following section shall be inserted, namely:—

"13A. *Payment of fees for grant of licence or permit, etc.*— Instead of or in addition to any excise

duty leviable under section 12, the Government may, levy such fee as may be prescribed, in consideration of grant of any licence or permit or both by or under this Act, and not covered by section 15."

13. *Amendment of section 18.*— In section 18 of the principal Act, the existing provision shall be numbered as sub-section (1) thereof and after sub-section (1) as so numbered, the following sub-section shall be inserted, namely:—

"(2) The manufacturer of excisable articles licensed under this Act shall not use or make use of vessels, tanks, receptacles, vats or any other equipment in the process of manufacture/blending or for storage of raw materials, blends, alcohol or any permissible ingredient without obtaining proper calibration from the competent authority."

14. *Amendment of section 30.*— In section 30 of the principal Act, for the expression "two thousand rupees", the expression "ten thousand rupees" shall be substituted.

15. *Amendment of section 31.*— In section 31 of the principal Act, for the expression "one thousand rupees", the expression "ten thousand rupees" shall be substituted.

16. *Amendment of section 32.*— In section 32 of the principal Act, for the expression "one thousand rupees", the expression "ten thousand rupees" shall be substituted.

17. *Amendment of section 33.*— In section 33 of the principal Act, for the expression "two thousand rupees", the expression "ten thousand rupees" shall be substituted.

18. *Amendment of section 35.*— In section 35 of the principal Act, for the expression "two thousand rupees", the expression "ten thousand rupees" shall be substituted.

19. *Amendment of section 38.*— For section 38 of the principal Act, the following section shall be substituted, namely:—

"38. *Limits of confiscation and/or penalty.*— Without prejudice to the limits of fines/ penalties provided hereinbefore in every case in which, under this Act, anything is liable to confiscation and/or liable to penalty, as the case

may be, such confiscation and/or penalty or with both may be ordered,—

(a) without limit by the commissioner; or

(b) upto confiscation of goods not exceeding ten thousand rupees and imposition of penalty not exceeding one thousand rupees by such other Excise Officer as the Government may, from time to time, empower in that behalf.

*Explanation:—* Penalty construed herein shall be in relation to the nature and gravity of offence committed by the licensee in person or by his/her agent acting on his/her behalf and

includes violation of condition of licence or of a bond."

20. *Amendment of section 39A.*— In section 39A of the principal Act, in sub-section (1), for the expression "two thousand rupees", the expression "five thousand rupees" shall be substituted.

21. *Amendment of section 42.*— In section 42 of the principal Act, sub-section (2) thereof shall be omitted.

Secretariat Annexe,  
Panaji.

V. P. SHETYE,  
Secretary to the Government  
of Goa

Dated : 31-3-2001. Law Department (Legal Affairs).